

ACT 143

S. B. 686.

A Bill for an Act Relating to Taxation and Amending Chapter 98T, Revised Laws of Hawaii 1955, as Amended.

Be It Enacted by the Legislature of the State of Hawaii:

SECTION 1. Chapter 98T, Revised Laws of Hawaii 1955, as amended,

is hereby amended by adding thereto a new section to be designated as section 98T-9, and to read as follows:

“§ 98T-9. Notwithstanding any law to the contrary, sales of all products which are categorized as privileged foreign merchandise, privileged domestic merchandise, nonprivileged foreign merchandise, nonprivileged domestic merchandise, or zone-restricted merchandise, and which are admitted into a foreign trade zone, as more specifically set forth in the Act of Congress, and any rules and regulations promulgated thereunder, made directly to any common carrier in interstate or foreign commerce, or both, whether ocean-going or air, for consumption out-of-state by the crew or passengers on such shipper's vessels or airplanes, or for use out-of-state by such vessels or airplanes, shall be exempt from those taxes imposed under chapters 117, 119, 123, 124 and 125, Revised Laws of Hawaii 1955, as amended.”

SECTION 2. This Act shall take effect upon its approval.

(Approved May 29, 1967.)